UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF OHIO EASTERN DIVISION

UNITED STATES OF AMERICA,)	Case No.: 5:10 CR 459-01
71 1 100)	
Plaintiff)	JUDGE SOLOMON OLIVER, JR.
)	
V.)	
)	ORDER ACCEPTING PLEA
SCOTT E. CARTER,)	AGREEMENT, JUDGMENT AND
)	REFERRAL TO U. S. PROBATION
Defendant)	<u>OFFICE</u>

This case is before the Court on a Report and Recommendation filed by United States

Magistrate Judge Greg White, regarding the change of plea hearing of Scott E. Carter, which was
referred to the Magistrate Judge with the consent of the parties.

On October 27, 2011, the government file ten count Indictment, charging Defendant, Scott E. Carter, with Failure to Account for and Pay Over Employment Tax in violation of Title 26 United States Code, Section 7202; and Tax Evasion in violation of Title 26 United States Code, Section 7201. Defendant Carter was arraigned on December 3, 2010, and entered a plea of not guilty to Counts 1-10, before Magistrate Judge Benita Y. Pearson. On April 6, 2011, Magistrate Judge Greg White, received Defendant Carter's plea of guilty to Counts 1-10 of the Indictment and issued a Report and Recommendation ("R&R") concerning whether the plea

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should be accepted and a finding of guilty entered.

Neither party submitted objections to the Magistrate Judge's R&R in the ten days after it was issued.

On de novo review of the record, the Magistrate Judge's R&R is adopted. Defendant Scott E. Carter is found to be competent to enter a plea and to understand his constitutional rights. He is aware of the charges and of the consequences of entering a plea. There is an adequate factual basis for the plea. The Court finds the plea was entered knowingly, intelligently, and voluntarily. The plea agreement is approved.

Therefore, Defendant Carter is adjudged guilty to Counts 1-10 of the Indictment, in violation of Title 26 United States Code, Section 7202 and Title 26 United States Code, Section 7201. This matter was referred to the U. S. Probation Department for the completion of a presentence investigation and report. Sentencing will be on June 21, 2011, at 10:30 a.m. in Courtroom 19-A, Carl B. Stokes United States Court House, 801 West Superior Avenue, Cleveland, Ohio.

IT IS SO ORDERED.

/s/SOLOMON OLIVER, JR.
CHIEF JUDGE
UNITED STATES DISTRICT COURT

May 5, 2011